

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

April 14, 1997

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

RECORDATION No. 19538-A

RE: Termination of Lease of Railroad Equipment dated as of March 18, 1997
("Termination of Lease") by Helm Financial Corporation.

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination of Lease by Helm Financial Corporation.

In connection with the recording of the Termination of Lease, please note the following information:

Name and Address of Lessor:

Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee:

Metro East Industries, Inc.
3126 Missouri Avenue
East St. Louis, IL 62205

Equipment:

One (1) General Electric, 44-ton, 4-axle, 4-motor switch engine bearing the reporting mark and number HLCX 001.

Previous ICC Filing:

Memorandum of Lease of Railroad Equipment filed on July 21, 1995 under Recordation No. 19538.

Please file the Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. A check covering the filing fee of \$24.00 is enclosed.

Sincerely,

P. Napin

Patrick Napin
Document Administrator

/ph
Enclosures (2)

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BOARD
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TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of March 18, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Lease of Railroad Equipment dated as of June 26, 1995 (the "**Lease**") with Metro East Industries, Inc., an Illinois corporation, with respect to the one (1) locomotive described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("**STB**") under STB Recordation Number 19538 filed on July 21, 1995 at 3:30 p.m.

The Lease was terminated on January 31, 1996. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name on the date indicated below its signature.

HELM FINANCIAL CORPORATION

By: *John V. Morris*

Title: Senior Vice President & CFO

Date: *18 March 1997*

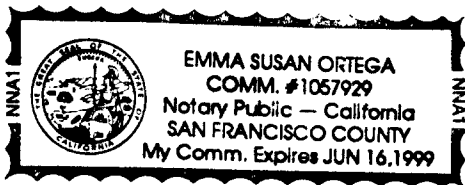
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STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On 19th March, 1997, before me, Emma S. Ortega - Notary Public
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of **HELM FINANCIAL CORPORATION**,

✓ personally known to me -OR-

 proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), or the entity upon behalf of which the
person(s) acted, executed the instrument.



Witness my hand and official seal.

Emma Susan Ortega
SIGNATURE OF THE NOTARY

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SCHEDULE A

Description of the Units:

One (1) General Electric, 44-ton, 4-axle, 4-motor switch engine

Unit Numbers:

HLCX 001

ph